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ANNUAL REPORT of the OKLAHOMA TAX COMMISSION

FISCAL YEAR ENDED JUNE 30, 1989

THE STATE SEAL

The Great Seal of the State of Oklahoma is centered by a five-point star, bearing a three-figured symbol of the Frontiersman, the Indian, and Justice. The Latin "Labor Omnia Vincit", meaning "Labor Conquers All Things", appears directly above these figures. A seven-point star bearing a wreath of oak leaves, symbol of the Cherokee Nation, appears in the upper left hand ray of the central design. The upward ray depicts an Indian warrior with bow and shield, the ancient seal of the Chickasaw Nation. The emblem of the Choctaw Nation appears in the upper right hand ray and is comprised of a tomahawk, a bow and three crossed arrows. The Seminole Nation is represented by houses and a factory beside a lake on which an Indian hunter maneuvers his canoe, and appears in the lower right hand ray of the five-point star. In the lower left hand ray is the symbol of the Creek Nation, depicted by a sheaf of wheat and a plow. Surrounding the central star are forty-five small stars, representing the forty-five states that comprised the Union at the time the seal was adopted in 1907. Oklahoma entered statehood November 16, 1907.

OKLAHOMA CONSTITUTION
Article VI, Section 35

ANNUAL REPORT

of the

OKLAHOMA TAX COMMISSION

FISCAL YEAR ENDED JUNE 30, 1989

Prepared by the Economic Research Office

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OKLAHOMA TAX COMMISSION

STATE OF OKLAHOMA

ROBERT E. ANDERSON, Chairman
ROBERT L. WADLEY, Vice-Chairman
DON KILPATRICK, Sec'y-Member

2501 LINCOLN BLVD.
OKLAHOMA CITY, OKLAHOMA 73194

January 19, 1990

To The Honorable Henry Bellmon, Governor,
and Members of the Oklahoma Legislature:

On behalf of the Oklahoma Tax Commission, we are pleased to submit to you and the legislative members our annual report for the fiscal year ended June 30, 1989.

Total collections from all sources administered by the Commission during Fiscal 1989 totaled $3,828,432,209.86. Gross collections from state-levied taxes, licenses and fees, **exclusive** of city/county sales and city use taxes, amounted to $3,328,484,864.20.

We take pride in the progress that we have made in the areas of tax processing and compliance, and maintain our pledge of fair and just administration of the tax laws of the State of Oklahoma.

Respectfully submitted,

Robert E. Anderson, Chairman

Robert L. Wadley, Vice Chairman

Don Kilpatrick, Secretary-Member

Richard Heath, Administrator

BACKGROUND SUMMARY OF THE OKLAHOMA TAX COMMISSION

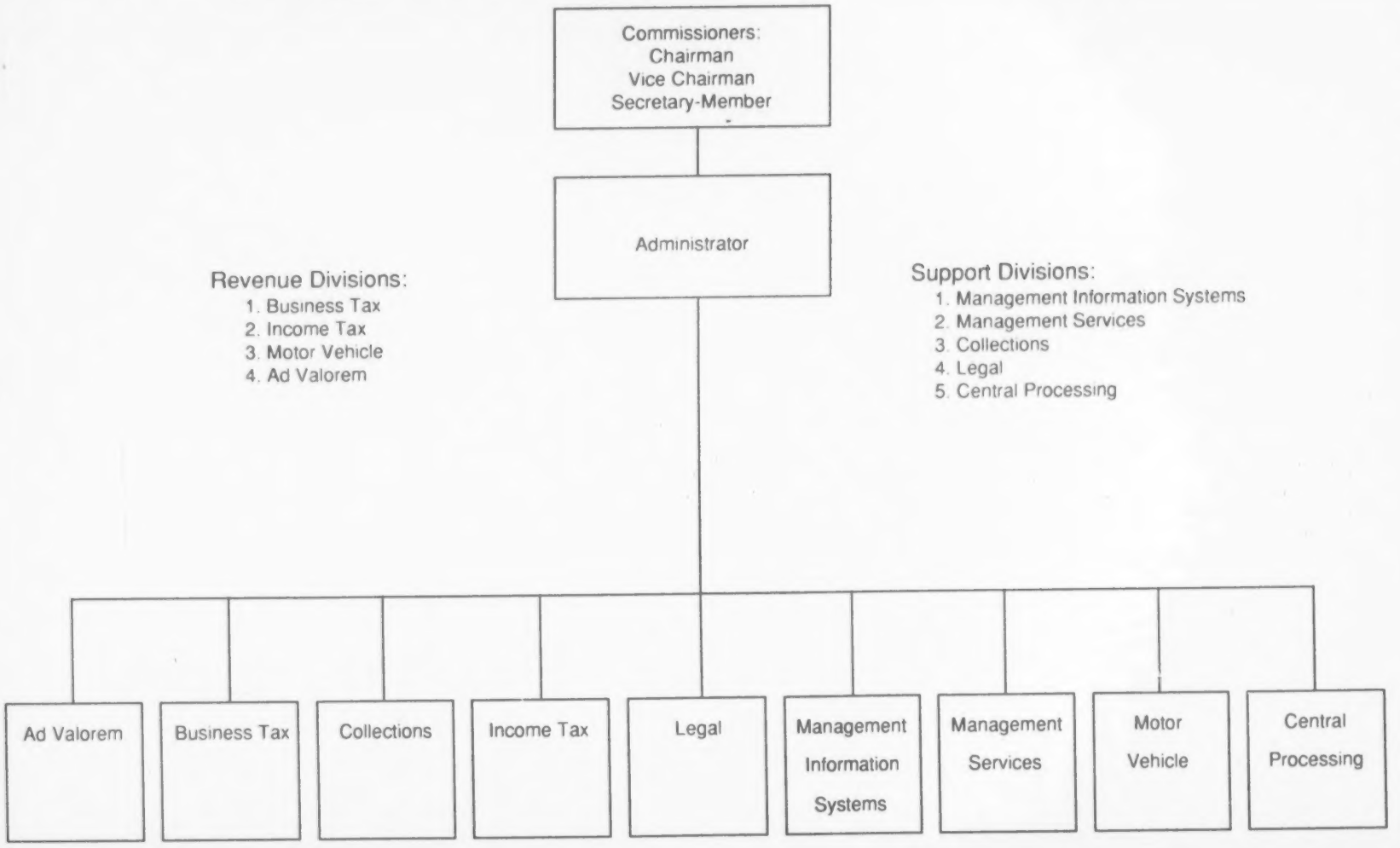
The Oklahoma Tax Commission, from its inception in 1931, has been responsible for the collection and administration of various tax sources and the apportionment of these revenues to state funds which provide monies for education, transportation, recreation, social welfare, and the myriad of other services provided for the citizens of Oklahoma.

The Tax Commission is comprised of three members (Chairman, Vice Chairman, and Secretary-Member) who are appointed by the Governor with the advice and consent of the State Senate and serve terms of six years each.

It is the Commission's responsibility to supervise the administration and enforcement of state tax laws and the collection of a majority of all state-levied taxes and fees.

The Commission directs the collection and distribution of the tax and license sources under its administration and, by statute, is responsible for apportioning such tax revenues to the various state funds. In addition, the Oklahoma Tax Commission allocates directly to local units of government certain state-collected levies earmarked to counties, school districts and municipalities. On a contract basis with individual municipalities and counties, the Tax Commission is involved with the administration, collection and distribution of city and county sales taxes and city use taxes.

OKLAHOMA TAX COMMISSION - ORGANIZATIONAL CHART



REVIEW OF 1988-89 TAXES AND COLLECTIONS

INCOME TAX GROSS COLLECTIONS	$	1,212,735,586.14
REFUNDED	$	167,268,837.35
NET INCOME TAX REVENUE	$	1,045,466,748.79

INDIVIDUAL INCOME TAX NET $ 932,615,928.67

Two methods of computation can be used. If Federal Income Tax is not deducted, Method I rates must be used. If Federal Income Tax is deducted, Method II rates must be used. The tax liability is the lesser of the two computations.

METHOD I — No Federal Income Tax Deduction

Single: From ½ of 1% of the first $1,000 of taxable income and graduated up to $195.00 plus 6% of income over $7,500.

Married: From ½ of 1% of the first $2,000 of taxable income and graduated up to $390.00 plus 6% of income over $15,000.

METHOD II — Deducting Federal Income Tax

Single: From ½ of 1% of the first $1,000 of taxable income and graduated up to $780.00 plus 10% of income over $15,250.

Married: From ½ of 1% of the first $2,000 of taxable income and graduated up to $1,165 plus 10% of income over $23,000.

Taxpayers whose filing status is Head of Household use Married rates under both methods.

The starting point to arrive at Oklahoma Taxable Income is Federal Adjusted Gross Income with certain specific exemptions. Personal exemption: $1,000 each.

CORPORATION INCOME TAX NET $ 112,850,820.12

Flat Rate: 5% of Oklahoma Taxable Income.

GROSS PRODUCTION TAXES	$	**375,122,743.93**
SEVERANCE TAX Oil & Gas, 7% of gross value; Uranium, 5% of gross value; Mineral Ores & Asphalt, 3/4 of 1% of gross value.	$	367,940,574.94
GAS CONSERVATION EXCISE TAX Seven cents per MCF, less 7% of gross value.	$	2,708,157.39
PETROLEUM EXCISE TAX Oil & Gas Excise Tax: 0.085 of 1% of gross value.	$	4,474,011.60
SALES AND USE TAXES	$	**775,511,078.63**
STATE SALES TAX Rate: 4% on the sale or rental of tangible personal property and from the furnishing of specific services. There are several exemptions to the state sales tax including electricity and natural gas utility bills for residential property, prescription drugs, agricultural and general exemptions.	$	741,154,594.19
STATE USE TAX Rate: 4% on sales price of tangible personal property purchased out-of-state for use or consumption in Oklahoma.	$	34,356,484.44
CITY & COUNTY SALES TAX AND CITY USE TAX (Not included above.) Collected by the Tax Commission during the fiscal year were city sales taxes totaling $458,260,399.75 and county sales taxes totaling $32,522,327.38. City use tax collections amounted to $9,164,618.53.		
VEHICLE TAXES AND LICENSES	$	**382,924,678.61**
Aircraft Excise Tax		2,291,189.23
Aircraft License Fees		330,325.07
Amateur Radio Operators License		2,132.00
Motor License Agent Remittances		336,375,346.92
Motor Vehicle Proration		39,854,344.21
Motor Vehicle Rental Tax		1,361,528.54
Oversize Truck Permit		558,260.00
Overweight Truck Permit		2,105,775.00
Vehicle Inventory Stamps		45,777.64

MOTOR FUEL TAXES $ 320,718,807.61

GASOLINE TAX $ 260,898,444.91

Rate: 15.92 cents per gallon on all gasoline sold, withdrawn from storage for sale or other use, and any portion used in this state of gasoline imported in fuel tanks of vehicles used for commercial purposes.

FUELS EXCISE TAX $ 1,493,403.40

Rate: 8/100 of 1 cent per gallon on gasoline, kerosene and naptha sold, withdrawn or used as stated above.

SPECIAL FUEL & DIESEL TAX $ 57,776,516.70

Rate: 16 cents per gallon on special fuels and 13 cents per gallon on diesel used to propel vehicles on the highway, and any portion used in this state of such fuels imported in fuel tanks of vehicles used commercially.

SPECIAL FUEL DECALS $ 550,442.60

Rate: $50 per year in lieu of use tax on L.P.G. used to propel automobiles, vans and pickup trucks not exceeding 1 ton capacity.

CIGARETTE AND TOBACCO TAXES AND LICENSES $ 79,534,161.99

CIGARETTE TAX $ 71,677,722.53

Cigarettes, 23 cents per pack of more than 10 but no more than 20.

CIGARETTE LICENSE $ 80,859.60

Retail: $10 per year. Wholesale: $25 per year. Distributing Agent: $100 per year.

TOBACCO PRODUCTS TAX $ 7,773,134.86

Little Cigars (cigarette size): 18 cents per pack of 20.

Cigars weighing 3 lbs. per M or more and rated Class A or B on the Federal Code: 1 cent each.

Cigars weighing 3 lbs. per M or more and rated Class C or below on the Federal Code: 3 cents each.

Smoking Tobacco: 40% of factory list price. Chewing Tobacco: 30% of factory list price.

TOBACCO LICENSE $ 2,445.00

A $5 annual fee is required of all tobacco handlers who buy directly from the manufacturer.

BEVERAGE TAXES AND LICENSES $ 56,359,937.08

ALCOHOLIC BEVERAGE I.D. STAMPS $ 2,124,510.79
Fee: $1 per bottle regardless of size.

ALCOHOLIC BEVERAGE TAX $ 22,746,924.78
Distilled spirits: $1.47 per liter. Light wines: 19 cents per liter. Wine more than 14% alcohol: 37 cents per liter. Sparkling wines: 55 cents per liter. Strong beer: $12.50 per barrel.

BEVERAGE TAX $ 20,008,678.25
Beer 3.2% or less: $11.25 per 31-gallon barrel.

BEVERAGE LICENSE (3.2% Beer) $ 445,119.18
Manufacturer: $500. Wholesale: $250. Retail: On-premise draught, $100; on-premise cans & bottles only, $50; off-premise cans & bottles only, $10.

MIXED BEVERAGE GROSS RECEIPTS TAX $ 11,034,704.08
A tax at the rate of 12 percent is levied on the total gross receipts from the sale, preparation or service of mixed beverages; ice or nonalcoholic beverages to be mixed with alcoholic beverages; admission charges to mixed beverage establishments; and on the total retail value of complimentary or discounted mixed beverages.

ESTATE TAX $ 37,468,768.22

Estates passing to surviving spouse are exempt *except* for any credit from the federal government which must be paid to the State. Lineal heirs are allowed an exemption of $175,000 and are taxed at rates of ½ of 1% on the first $10,000 graduated to 10% for net estates over $10 million. Collateral heirs are taxed at a rate of one percent on the first $10,000 on up to 15% on net estates above $1 million.

FRANCHISE TAX AND REGISTERED AGENT FEES $ 31,870,387.98

FRANCHISE TAX
Rate: $1.25 for each $1,000 or fraction thereof used or invested in an Oklahoma business enterprise. Maximum Levy: $20,000. Minimum Levy: $10.

REGISTERED AGENT FEE
Foreign corporations are assessed $40 per year for domestic representation by the Secretary of State.

RURAL ELECTRIC COOPERATIVE TAX AND LICENSE	**$**	**12,435,401.81**
TAX: 2% of gross receipts from the sale of electric service.	$	12,432,084.89
LICENSE: $1 for each 100 customers or fraction thereof.	$	3,316.92
REALTY TRANSFER TAX	**$**	**4,489,624.82**
DOCUMENTARY STAMPS: 75 cents for each $500 or fraction thereof in excess of $100 of the value of real estate transferred by a proper conveyance instrument.		
MISCELLANEOUS TAXES, FEES, LICENSES AND SPECIAL ACCOUNTS	**$**	**39,313,687.38**
Admission Fees	$	265,705.52
Coin Device Licenses		N.A.
Coin-Op. Device Decals/Distr. Permits		4,409,903.89
Delinquencies		144,934.62
Exempt Organization Fees		11,975.00
Exotic Wager Tax		1,626,525.92
Fireworks Licenses		45,265.00
Freight Car Tax		924,962.10
Group Self-Insurance Premium Tax		79,563.87
Indigent Care Program		46,467.50
Individual Self-Insurance Premium Tax		169,264.10
MLA School Fund		25,366.24
Motor/Diesel Fuel Importer Indemnity Fund		459,122.66
Motor Fuel Distributor Indemnity Fund		281,811.12
Non-game Wildlife Improvement		63,447.50
Occupational Health & Safety Tax		956,996.80
OTC Reimbursements		470,550.40
Out-of-State Audit Fees		228,461.94
Pari-mutuel Tax		4,087,951.40
Pick Six Wager Tax		617,371.43
Sales Tax Permits		640,411.41
Sales Tax Vendors List		2,325.00
Salvage Dealer Licenses		3,070.00
Special Indemnity Fund		7,431,138.01
Special Printing Fund		179,422.88
Surplus Sales		4,309.00
Tax Security Fund		377,592.37
Telephone Surcharge		839,508.04
Tourism Gross Receipts Tax		1,994,054.19
Transport & Reclaimer License Fees		28,497.16
Unclaimed Property		6,088,524.08
Unclassified Receipts		47,724.98
Used Equipment Licenses		6,395.00
Warrant Intercept Account		3,022,044.67
Workers Compensation Insurance Premium Tax		3,733,023.58
GRAND TOTAL COLLECTIONS*	**$**	**3,328,484,864.20**

* City & County Sales & City Use Taxes not included.

COMPARATIVE STATEMENT OF ALL

Admission Fees
Aircraft Excise Tax
Aircraft License Fees
Alcoholic Beverage I.D. Stamps
Alcoholic Beverage Tax
Amateur Radio Operators License
Beverage License
Beverage Tax
Cigarette License
Cigarette Tax
Coin Device License
Coin-Operated Device Decals/Distr. Permits
Conservation Excise Tax
Delinquencies/Warrants
Diesel Fuel Excise Tax
Documentary Stamp Tax
Estate Tax
Exempt Organization Fee
Exotic Wager Tax
Fireworks License
Franchise Tax
Freight Car Tax
Gasoline & Fuels Excise
Gross Production Tax (Severance)
Group Self-Insurance Premium Tax
Income Tax (Individual & Corp.)
Indigent Care Program
Individual Self-Insurance Premium Tax
Mixed Beverage Gross Receipts Tax
Motor License Agent Remittances
Motor Vehicle Proration
Motor Vehicle Rental Tax
Non-Game Wildlife Improvement
Occupational Health & Safety Tax
Oklahoma Tax Comm. Reimbursements
Out-of-State Audit Fees
Oversize Truck Permits
Overweight Truck Permits
Pari-Mutuel Tax
Petroleum Excise Tax
Pick Six Wager
Rural Electric Co-op License

TAX COLLECTIONS THE PAST TWO YEARS

FISCAL YEAR 1988 - 89	FISCAL YEAR 1987 - 88
$ 265,705.52	$ 41,401.30
2,291,189.23	1,025,579.29
330,325.07	370,575.04
2,124,510.79	2,248,652.34
22,746,924.78	22,854,857.62
2,132.00	2,064.50
445,119.18	488,198.49
20,008,678.25	19,919,602.64
80,859.60	106,685.27
71,677,722.53	76,918,334.54
N.A.	438,280.22
4,409,903.89	724,781.00
2,708,157.39	3,656,929.71
144,934.62	85,560.79
57,196,532.15	51,838,556.59
4,489,624.82	5,057,116.66
37,468,768.22	40,941,272.67
11,975.00	9,165.00
1,626,525.92	483,114.80
45,265.00	48,605.00
31,870,387.98	29,165,946.73
924,962.10	1,126,370.55
262,391,848.31	260,623,155.06
367,940,574.94	384,350,038.77
79,563.87	56,586.21
1,212,735,586.14	1,087,802,020.98
46,467.50	85,493.17
169,264.10	189,096.69
11,034,704.08	11,008,102.17
336,375,346.92	328,997,280.62
39,854,344.21	26,760,496.72
1,361,528.54	1,267,838.21
63,447.50	121,856.45
956,996.80	973,199.95
470,550.40	229,921.11
228,461.94	222,620.83
558,260.00	584,395.00
2,105,775.00	2,183,540.00
4,087,951.40	1,016,656.46
4,474,011.60	4,630,101.77
617,371.43	124,094.72
3,316.92	3,946.08

COMPARATIVE STATEMENT OF ALL

Rural Electric Co-op Tax	
Sales Tax	$1,231,937,321.32
Less City Sales Tax	458,260,399.75
Less County Sales Tax	32,522,327.38
Sales Tax Permits	
Sales Tax Vendors List	
Salvage Dealer License	
Special Fuel Decals	
Special Fuel Use Tax	
Telephone Surcharge	
Tobacco Products License	
Tobacco Products Tax	
Tourism Gross Receipts Tax	
Transport & Reclaimer License Fees	
Unclaimed Property Tax	
Use Tax	$43,521,102.97
Less City Use Tax	9,164,618.53
Used Equipment License	
Vehicle Revenue Tax Stamps	
Workers Comp. Insurance Premium Tax	
TOTAL TAX & LICENSE COLLECTIONS	
MISCELLANEOUS & SPECIAL ACCOUNTS	
Mileage Tax Security Fund	
MLA School Fund	
Motor/Diesel Fuel Importer Indemnity Fund	
Motor Fuel Distributor Indemnity Fund	
Special Indemnity Fund	
Special Printing Account	
Surplus Sales	
Tax Security Fund	
Unclassified Receipts	
Warrant Intercept Account	
TOTAL MISC. & SPECIAL ACCT. COLLECTIONS	
GRAND TOTAL COLLECTIONS*	

*City/county sales and city use taxes are not included.
N.A. = Not Applicable

TAX COLLECTIONS THE PAST TWO YEARS

FISCAL YEAR 1988 - 89	FISCAL YEAR 1987 - 88
$ 12,432,084.89	$ 12,030,000.30
741,154,594.19	720,617,036.57
640,411.41	307,320.62
2,325.00	3,208.50
3,070.00	2,925.00
550,442.60	583,535.29
579,984.55	652,483.33
839,508.04	834,843.22
2,445.00	439.50
7,773,134.86	7,588,428.04
1,994,054.19	1,074,877.03
28,497.16	26,751.19
6,088,524.08	6,045,483.43
34,356,484.44	32,049,415.43
6,395.00	6,960.00
45,777.64	32,047.43
3,733,023.58	3,635,411.09
$ 3,316,656,332.27	**$ 3,154,273,257.69**
$ --------	$ -------
25,366.24	84,988.65
459,122.66	237,629.00
281,811.12	566,610.00
7,431,138.01	7,532,563.68
179,422.88	189,120.15
4,309.00	285.75
377,592.37	727,790.85
47,724.98	13,122.30
3,022,044.67	1,629,764.29
$ 11,828,531.93	$ 10,981,874.67
$ 3,328,484,864.20	**$ 3,165,255,132.36**

APPORTIONMENT OF

APPORTIONED TO:

Ad Valorem Reimbursement Fund . . . . . .
Cities and Towns. . . . . .
Counties for County Government . . . . . .
Counties for Roads . . . . . .
County Bridge Improvement Fund . . . . . .
County Road Fund . . . . . .
County Road Improvement Revolving Fund . . . . . .
General Revenue Fund . . . . . .
Group Self-Insur. Assn. Guaranty Fund . . . . . .
Indigent Health Care Revolving Fund . . . . . .
Individual Self-Insur. Guaranty Fund . . . . . .
Interstate Oil Compact Fund. . . . . .
Non-Game Wildlife Improvement Fund. . . . . .
Occupational Health and Safety Fund. . . . . .
Oil Conservation Fund . . . . . .
Oklahoma Aeronautics Commission Fund. . . . . .
Oklahoma Building Bond Sinking Fund . . . . . .
Oklahoma Law Enforcement Retirement Fund. . . . . .
Oklahoma Tax Commission Fund . . . . . .
Oklahoma Tax Commission Reimbursement Fund . . . . . .
Oklahoma Teachers Retirement System . . . . . .
Oklahoma Tourism Promotion Revolving Fund . . . . . .
Public Safety Revolving Fund . . . . . .
Railroad Maintenance Revolving Fund . . . . . .
School Districts. . . . . .
Special Indemnity Fund . . . . . .
State Highway Fund . . . . . .
Surplus Sales Fund . . . . . .
Telecomm. for Hearing Impaired Rev. Fund . . . . . .
TISRAD Revolving Fund . . . . . .
Turnpike Authority Trust Fund . . . . . .
Unclaimed Property Fund. . . . . .
Wildlife Conservation Fund. . . . . .
Workers Compensation Administration Fund . . . . . .

TOTAL APPORTIONMENT

N.A.= Not Applicable

STATUTORY REVENUES

	FISCAL YEAR 1988 - 89		FISCAL YEAR 1987 - 88	
'$	10,265,237.82	$	9,002,830.45	
	22,591,347.22		22,400,889.84	
	2,961,039.33		2,761,928.69	
	124,969,070.02		124,722,887.28	
	8,939,212.93		8,723,233.38	
	8,880,152.75		8,631,027.15	
	32,541,987.31		32,261,326.16	
	2,327,628,970.80		2,196,691,493.56	
	77,983.20		55,839.75	
	46,467.50		85,493.17	
	168,471.78		186,568.37	
	214,695.83		226,103.84	
	63,447.50		121,856.45	
	954,296.14		967,326.75	
	4,176,253.40		4,330,360.80	
	348,262.01		390,585.18	
	37,375,805.13		40,105,883.87	
	4,262,473.30		4,142,893.02	
	7,282,578.43 (a)		6,984,533.61 (b)	
	862,624.40		274,921.11	
	128,665,853.39		118,185,880.13	
	1,925,771.02		1,041,661.48	
	59,100.00		N.A.	
	924,943.20		1,126,370.55	
	162,127,848.58		159,390,678.06	
	7,418,053.06		7,494,463.94	
	197,537,957.05		199,242,265.78	
	4,309.00		285.75	
	839,508.04		834,843.22	
	400,000.00		400,000.00	
	4,878,509.90		N.A.	
	305,000.00		250,000.00	
	106,561.87		103,572.33	
	3,731,544.24		3,625,584.33	
$	3,103,535,336.15	$	2,954,763,588.00	

(a) Includes $5,700,202.94 apportioned to O.T.C. Fund from city/county sales and city use tax retention fees.

(b) Includes $5,498,447.33 apportioned to O.T.C. Fund from city/county sales and city use tax retention fees.

STATE REVENUE AND APPORTIONMENT

WHERE IT COMES FROM		WHERE IT GOES	
Admission Fees	$ 265,705.52	Cities and Towns	$ 107,547.37
Balance, July 1, 1988	4,294.11	County Government	119,390.46
		General Revenue Fund	12,212.97
		Refunded	30,848.83
Aircraft Excise Tax	2,291,189.23	General Revenue Fund	2,287,367.33
		Refunded	3,821.90
Aircraft License	330,325.07	General Revenue Fund	9,657.59
		Okla. Aeronautics Rev. Fund	312,262.01
		Refunded	7,480.47
		Transfer	925.00
Alcoholic Beverage I.D. Stamps	2,124,510.79	General Revenue Fund	2,124,510.79
Alcoholic Beverage Tax	22,746,924.78	Cities and Towns	6,940,976.85
		General Revenue Fund	13,881,953.71
		Oklahoma Tax Commission Fund	644,008.18
		Refunded	1,279,986.04
Amateur Radio Operators License	2,132.00	General Revenue Fund	2,132.00
Balance, July 1, 1988	25.00	Reserve*	25.00
Beverage License	445,119.18	General Revenue Fund	440,697.93
Cancelled Vouchers	110.00	Refunded	4,531.25
Beverage Tax	20,008,678.25	General Revenue Fund	20,008,678.25
Cigarette License	80,859.60	General Revenue Fund	80,052.85
Cancelled Vouchers	20.00	Refunded	826.75
Cigarette Tax	71,677,722.53	General Revenue Fund	34,261,154.72
		Okla. Bldg. Bond Sinking Fund	37,375,805.13
		Refunded	40,762.68
Coin-op. Device Decals/Distr. Perm	4,409,903.89	General Revenue Fund	4,382,663.89
Cancelled Vouchers	10.00	Refunded	27,250.00
Conservation Excise Tax	2,708,157.39	General Revenue Fund	2,708,157.39
Delinquencies/Warrants	144,934.62	Transfers	144,934.62
Diesel Fuel Excise Tax - 6.5¢	31,183,110.78	Counties for Roads	6,047,141.41
Balance, July 1, 1988	165,488.43	County Bridge Improvement Fund	2,078,055.46
Cancelled Vouchers	16,024.45	General Revenue Fund	748,099.96
		Oklahoma Tax Commission Fund	55,309.80
		State Highway Fund	18,141,424.22
		Refunded	4,172,447.68
		Reserve*	121,296.87
		Transfer	848.26

STATE REVENUE AND APPORTIONMENT

WHERE IT COMES FROM		WHERE IT GOES	
Diesel Fuel Excise Tax-3¢HB1061	$12,122,077.01	State Highway Fund	$ 11,792,339.36
Cancelled Vouchers	5,432.01	Refunded	335,169.66
Diesel Fuel Excise Tax - 1¢	3,968,928.04	State Highway Fund	3,860,130.75
Cancelled Vouchers	1,765.58	Refunded	110,562.87
Diesel Fuel Excise Tax - 1¢ SB 618	3,968,928.04	Counties for Roads	3,860,130.75
Cancelled Vouchers	1,765.58	Refunded	110,562.87
Diesel Fuel Excise Tax - 1¢ SB 55	3,968,928.04	County Road Improve. Rev. Fund	3,860,130.75
Cancelled Vouchers	1,765.58	Refunded	110,562.87
Diesel Fuel Excise Tax - ½¢	1,984,560.24	Counties for Roads	1,930,161.53
Cancelled Vouchers	882.80	Refunded	55,281.51
Documentary Stamp Tax	4,489,624.82	General Revenue Fund	4,470,220.08
Cancelled Vouchers	209.72	Refunded	19,614.46
Estate Tax	37,468,768.22	General Revenue Fund	36,016,803.78
Cancelled Vouchers	33,487.33	Refunded	1,485,451.77
Exempt Organization Fee	11,975.00	General Revenue Fund	11,975.00
Exotic Wager Tax	1,626,525.92	General Revenue Fund	1,626,525.92
Fireworks License	45,265.00	General Revenue Fund	45,265.00
Balance, July 1, 1988	3,990.00	Refunded	1,020.00
		Reserve*	2,970.00
Franchise Tax	31,870,387.98	General Revenue Fund	31,229,430.26
Cancelled Vouchers	5,956.37	Refunded	646,914.09
Freight Car Tax	924,962.10	Railroad Maintenance Rev. Fund	924,943.20
Balance, July 1, 1988	2,478.17	Refunded	18.90
		Reserve*	2,478.17
Fuels Excise Tax - 8/100¢	1,493,403.40	General Revenue Fund	1,457,380.91
Cancelled Vouchers	0.54	Oklahoma Aeronautics Rev. Fund	36,000.00
		Refunded	23.03
Gasoline Excise Tax - 6.42¢	104,878,095.43	Cities and Towns	4,886,639.71
Balance, July 1, 1988	202,358.80	Counties for Roads	21,429,543.97
Cancelled Vouchers	42.99	County Bridge Improvement Fund	6,841,295.58
Transfer	848.26	General Revenue Fund	3,061,752.80
		Oklahoma Tax Commission Fund	109,198.56
		State Highway Fund	63,367,149.21
		Turnpike Authority Trust Fund	4,878,509.90
		Refunded	358,252.03
		Reserve*	149,003.72

STATE REVENUE AND APPORTIONMENT

WHERE IT COMES FROM		WHERE IT GOES	
Gasoline Excise Tax-6¢ HB1061	$ 99,266,341.21	Counties for Roads	$ 16,544,113.74
Cancelled Vouchers	40.92	State Highway Fund	82,720,568.59
		Refunded	1,699.80
Gasoline Excise Tax - 1¢ HB 695	16,215,430.81	State Highway Fund	16,215,149.51
Cancelled Vouchers	6.65	Refunded	287.95
Gasoline Excise Tax - 1¢ SB 618	16,215,430.81	Counties for Roads	16,161,099.02
Cancelled Vouchers	6.65	General Revenue Fund	54,050.49
		Refunded	287.95
Gasoline Excise Tax - 1¢ SB 55	16,215,430.81	County Road Improve. Rev. Fd.	16,215,149.51
Cancelled Vouchers	6.65	Refunded	287.95
Gasoline Excise Tax - ½¢	8,107,715.84	Counties for Roads	8,080,549.64
Cancelled Vouchers	3.02	General Revenue Fund	27,025.25
		Refunded	143.97
Group Self-Insurance Premium Tax	79,563.87	Group Self-Insur. Guaranty Fund	77,983.20
		Refunded	1,580.67
Income Tax (Indiv. & Corp.)	1,212,735,586.14	Ad Valorem Reimburse. Fund	10,265,237.82
Balance, July 1, 1988	45,000,000.00	General Revenue Fund	1,016,258,543.38
Cancelled Vouchers	1,057,015.07	Refunded	167,268,837.35
Transfer	17.34	Reserve*	21,000,000.00
		Transfer to GRF	20,000,000.00
		Transfer to Spec. Cash Fund	24,000,000.00
Indigent Health Care	46,467.50	Indigent Health Care Rev. Fund	46,467.50
Individual Self-Insur. Premium Tax	169,264.10	Indiv. Self-Insur. Guaranty Fund	168,471.78
Cancelled Vouchers	34.33	Refunded	826.65
Mileage Tax Security Fund	-------	Reserve*	9,211.29
Balance, July 1, 1988	9,211.29		
Mixed Bev. Gross Receipts Tax	11,034,704.08	General Revenue Fund	11,033,139.03
		Refunded	1,565.05
Mtr./Diesel Fuel Importer		Refunded	2,221.73
Indemnity Fund	459,122.66	Transfer	457,075.93
Cancelled Vouchers	175.00		
Mtr. Fuel Distributor Indemnity Fd.	281,811.12	Refunded	75,781.73
Cancelled Vouchers	1,050.00	Transfer	207,079.39

STATE REVENUE AND APPORTIONMENT

WHERE IT COMES FROM		WHERE IT GOES	
Motor Vehicle Collections		Cities and Towns	$ 10,656,183.29
Motor Lic. Agent Remits	$ 336,375,346.92	Counties for Roads	24,864,427.69
Motor Vehicle Proration	39,854,344.21	County Government	2,841,648.87
Motor Vehicle Rental Tax	1,361,528.54	County Road Fund	8,880,152.75
MLA-School Fund	25,366.24	County Road Improve. Rev. Fd	12,432,213.85
Overweight Truck Permits	2,105,775.00	General Revenue Fund	168,857,163.61
Cancelled Vouchers	5,928.90	Okla. Law Enforce. Retire. Fd.	4,262,473.30
		Oklahoma Tax Comm. Fund	358,428.65
		Okla. Tax Comm. Reimbursement Fd.	392,074.00
		Public Safety Revolving Fund	59,100.00
		School Districts	124,322,138.48
		State Highway Fund	1,065,618.35
		Wildlife Conservation Fund	106,561.87
		Refunded	277,660.76
		Transfer	20,352,444.31
Non-Game Wildlife Improvement	63,447.50	Non-Game Wildlife Improve. Fund	63,447.50
Occup. Health & Safety Tax	956,996.80	Spec. Occup. Health & Safety Fund	954,296.14
Cancelled Vouchers	78.75	Refunded	2,779.41
Okla. Tax Comm. Reimbursements	470,550.40	Okla. Tax Comm. Reimbursement Fd.	470,550.40
Out-of-State Audit Fees	228,461.94	Oklahoma Tax Commission Fund	225,337.39
		Refunded	3,124.55
Oversize Truck Permits	558,260.00	General Revenue Fund	558,260.00
Pari-Mutuel Tax	4,087,951.40	General Revenue Fund	4,087,951.40
Petroleum Excise Tax on Gas	2,873,831.19	Interstate Oil Compact Fund	127,189.46
Balance, July 1, 1988	72,665.47	Oil Conservation Fund	2,672,718.90
Cancelled Vouchers	14.41	Refunded	44,397.00
		Reserve*	102,205.71
Petroleum Excise Tax on Oil	1,600,180.41	Interstate Oil Compact Fund	87,506.37
Balance, July 1, 1988	36,427.36	Oil Conservation Fund	1,503,534.50
Cancelled Vouchers	14.87	Refunded	1,935.34
		Reserve*	43,646.43
Pick Six Wager	617,371.43	General Revenue Fund	617,371.43
Rural Electric Co-op License	3,316.92	General Revenue Fund	3,480.97
Transfer	164.05		
Rural Electric Co-op Tax	12,432,084.89	General Revenue Fund	621,596.14
		School Districts	11,810,324.70
		Transfer	164.05
Sales Tax (State Only)	741,154,594.19	General Revenue Fund	737,982,485.82
Transfer	49,103.80	Refunded	3,185,988.14
		Reserve*	35,224.03

STATE REVENUE AND APPORTIONMENT

WHERE IT COMES FROM		WHERE IT GOES	
Sales Tax Permits	$ 640,411.41	General Revenue Fund	$ 631,116.41
Balance, July 1, 1988	7,000.00	Refunded	9,505.00
Cancelled Vouchers	210.00	Reserve*	7,000.00
Sales Tax Vendors List	2,325.00	Oklahoma Tax Commission Fund	2,325.00
Salvage Dealers License	3,070.00	Oklahoma Tax Commission Fund	3,000.00
Transfer	35.00	Refunded	105.00
Severance Tax on Gas	235,379,091.92	Counties for Roads	16,359,598.99
Balance, July 1, 1988	6,789,199.85	General Revenue Fund	68,943,124.99
Cancelled Vouchers	1,187.59	Okla. Teacher Retire. System	128,665,853.39
		School Districts	16,414,290.99
		Refunded	3,345,614.12
		Reserve*	8,440,996.88
Severance Tax on Oil	132,561,483.02	Counties for Roads	9,549,451.13
Balance, July 1, 1988	3,456,948.44	General Revenue Fund	112,724,819.25
		School Districts	9,581,094.41
		Refunded	157,553.49
		Reserve*	4,005,513.18
Special Fuel Decals	550,442.60	General Revenue Fund	548,962.60
Cancelled Vouchers	50.00	Refunded	1,530.00
Special Fuel Use Tax - 6.5¢	245,193.11	Counties for Roads	54,691.15
Balance, July 1, 1988	7,706.44	County Bridge Improvement Fund	18,857.07
		General Revenue Fund	6,971.46
		State Highway Fund	164,622.11
		Refunded	174.80
		Reserve*	7,582.96
Special Fuel Use Tax - 6¢ HB 1061	210,548.34	Counties for Roads	35,091.41
		State Highway Fund	175,456.93
Special Fuel Use Tax - 1¢ HB 741	35,498.02	State Highway Fund	35,498.02
Special Fuel Use Tax - 1¢ HB 549	35,498.02	Counties for Roads	35,379.71
		General Revenue Fund	118.31
Special Fuel Use Tax - 1¢ SB 55	35,498.02	County Road Imprv. Rev. Fund	35,498.02
Special Fuel Use Tax - ½¢	17,749.04	Counties for Roads	17,689.88
		General Revenue Fund	59.16
Special Indemnity Fund	7,431,138.01	Special Indemnity Fund	7,418,053.06
Cancelled Vouchers	325.96	Refunded	13,410.91

STATE REVENUE AND APPORTIONMENT

WHERE IT COMES FROM		WHERE IT GOES	
Special Printing Account	$ 179,422.88	Oklahoma Tax Commission Fund	$ 178,477.88
		Refunded	910.00
		Transfer	35.00
Surplus Sales	4,309.00	Surplus Sales Fund	4,309.00
Tax Security Fund	377,592.37	General Revenue Fund	134.00
Balance, July 1, 1988	1,777,101.56	Refunded	379,054.46
Cancelled Vouchers	3,444.70	Reserve*	1,778,950.17
Telephone Surcharge	839,508.04	Telecomm. for Hearing Impaired Revolving Fund	839,508.04
Tobacco Products License	2,445.00	General Revenue Fund	2,445.00
Tobacco Products Tax	7,773,134.86	General Revenue Fund	7,773,134.86
Tourism Gross Receipts Tax	1,994,054.19	General Revenue Fund	59,559.92
Cancelled Vouchers	64.78	Okla. Tourism Promotion Rev. Fd	1,925,771.02
		Refunded	8,788.03
Transport & Reclaimer License Fees	28,497.16	General Revenue Fund	28,447.16
		Refunded	50.00
Trucking Industry Self-Fd. R & D	------		
Transfer	400,000.00	TISRAD Revolving Fund	400,000.00
Unclaimed Property Tax	6,088,524.08	General Revenue Fund	3,709,133.26
Balance, July 1, 1988	783,600.00	Unclaimed Property Fund	305,000.00
Cancelled Vouchers	42,829.26	Refunded	2,117,220.08
		Reserve*	783,600.00
Unclassified Receipts	47,724.98	General Revenue Fund	42,736.46
Balance, July 1, 1988	100,000.00	Refunded	4,988.52
		Reserve*	100,000.00
Use Tax (State Only)	34,356,484.44	General Revenue Fund	34,155,842.79
		Refunded	200,641.65
Used Equipment License	6,395.00	Oklahoma Tax Commission Fund	6,290.00
		Refunded	105.00
Vehicle Revenue Tax Stamps	45,777.64	General Revenue Fund	34,604.52
		Refunded	11,173.12
Warrant Intercept Account	3,022,044.67	Transfer	3,022,044.67
Workers Compensation Insurance Premium Tax	3,733,023.58	Workers Comp. Admin. Fund	3,731,544.24
Cancelled Vouchers	277.30	Refunded	1,756.64

*Reserve—Funds held in litigation or for other disposition.

REVENUE GROWTH* FROM MAJOR TAX SOURCES

FISCAL YEAR	ALCOHOLIC BEVERAGE TAX	BEVERAGE TAX & LICENSE	CIGARETTE TAX & LICENSE
1945-46	$	$ 5,488,655.67	$ 7,249,828.22
1946-47	.....	4,830,205.26	7,736,681.80
1947-48	.....	5,329,157.80	8,177,159.56
1948-49	.....	4,940,122.89	8,449,317.55
1949-50	.....	4,797,395.77	9,384,194.27
1950-51	.....	4,587,760.15	9,529,222.02
1951-52	.....	6,209,443.15	9,800,629.63
1952-53	.....	6,490,387.73	10,198,810.04
1953-54	.....	6,159,393.03	9,943,376.46
1954-55	.....	6,334,884.99	9,842,419.96
1955-56	.....	6,330,541.91	10,266,960.14
1956-57	.....	6,194,571.28	10,590,545.82
1957-58	.....	6,180,970.62	11,082,468.47
1958-59	.....	6,768,034.97	11,878,963.91
1959-60	8,252,365.58	6,444,931.49	12,750,426.24
1960-61	5,408,239.99	6,343,214.94	13,570,085.29
1961-62	5,942,611.22	6,392,178.42	18,386,046.31
1962-63	6,172,589.07	6,626,188.60	18,917,293.85
1963-64	6,375,723.07	7,038,089.76	18,904,551.72
1964-65	7,241,210.74	6,993,998.39	19,434,869.83
1965-66	6,865,260.09	7,280,238.36	22,538,572.17
1966-67	7,714,846.71	7,624,281.73	22,546,388.15
1967-68	8,117,587.05	8,021,254.33	25,688,689.00
1968-69	9,115,831.85	8,736,012.70	34,453,242.98
1969-70	8,927,264.51	9,648,644.02	34,972,561.61
1970-71	9,837,643.53	10,299,673.79	37,303,640.37
1971-72	18,165,341.37	11,256,536.55	39,909,171.79
1972-73	17,280,757.51	11,750,843.23	41,014,461.36
1973-74	17,781,604.60	12,696,822.31	43,594,951.75
1974-75	16,659,217.04	13,186,703.66	45,157,285.98
1975-76	18,962,687.35	14,059,550.50	47,163,287.26
1976-77	19,483,500.39	14,889,028.60	48,739,428.06
1977-78	20,501,056.53	16,400,542.43	50,656,351.84
1978-79	20,641,800.27	17,228,037.29	51,146,510.10
1979-80	20,033,037.65	17,839,803.05	72,184,088.34
1980-81	22,608,530.14	19,124,697.63	75,409,357.64
1981-82	26,936,113.35	20,750,346.44	79,105,682.56
1982-83	21,528,188.11	20,609,067.22	77,316,825.67
1983-84	22,070,964.24	19,064,009.01	74,400,966.93
1984-85	24,331,611.21	18,830,715.27	72,283,974.78
1985-86	21,759,685.17	18,887,456.81	68,549,166.47
1986-87	22,482,970.07	18,642,570.50	67,244,191.98
1987-88	22,854,857.62	20,407,801.13	77,025,019.81
1988-89	22,746,924.78	20,453,797.43	71,758,582.13

*Based on Gross Revenues.

FROM FISCAL 1946 THROUGH FISCAL 1989

CORPORATION FRANCHISE	ESTATE TAX	GASOLINE & FUELS EXCISE	FISCAL YEAR
$ 995,875.10	$ 1,319,094.83	$ 27,504,716.58	1945-46
1,040,901.20	1,463,679.72	28,441,000.37	1946-47
1,153,229.81	1,502,442.59	25,739,256.73	1947-48
1,389,900.43	1,449,229.12	27,879,278.00	1948-49
1,672,148.99	2,222,705.38	36,071,171.15	1949-50
1,825,166.35	3,006,348.80	39,278,724.98	1950-51
1,988,274.33	3,003,721.61	41,818,324.01	1951-52
2,092,163.53	2,704,338.72	43,945,403.23	1952-53
2,276,940.02	3,032,109.88	45,574,896.57	1953-54
2,355,942.67	2,750,296.01	46,742,281.85	1954-55
2,477,917.28	3,482,163.81	50,137,283.36	1955-56
2,645,871.54	3,566,507.91	50,984,952.31	1956-57
2,890,595.77	4,562,416.08	54,846,236.94	1957-58
2,982,651.85	4,621,476.34	53,814,165.59	1958-59
3,154,778.35	5,752,256.18	55,680,791.04	1959-60
3,322,831.23	6,538,538.95	56,824,240.65	1960-61
3,447,140.71	6,723,866.97	59,142,245.82	1961-62
3,665,486.17	6,496,387.76	61,537,994.74	1962-63
3,864,847.28	8,935,997.16	63,307,715.03	1963-64
4,125,685.22	8,815,499.23	65,839,606.73	1964-65
4,477,839.32	11,391,330.87	69,133,068.41	1965-66
4,663,843.51	12,405,978.94	72,066,909.13	1966-67
4,980,668.07	11,699,811.73	74,483,877.08	1967-68
5,303,351.84	13,508,933.86	79,304,182.62	1968-69
5,781,884.27	12,703,518.94	83,454,785.75	1969-70
6,232,399.64	15,190,111.12	88,406,749.85	1970-71
6,457,471.52	17,073,290.71	93,630,513.95	1971-72
7,358,957.30	15,293,408.92	98,633,994.47	1972-73
7,296,797.37	20,071,339.06	99,687,468.37	1973-74
8,623,168.70	22,886,662.38	99,895,219.07	1974-75
9,518,683.91	20,952,451.41	104,870,742.04	1975-76
10,754,431.22	19,615,141.68	110,020,416.66	1976-77
11,847,895.20	22,848,736.52	111,725,367.84	1977-78
13,351,141.05	25,996,023.58	119,655,208.44	1978-79
16,381,459.92	26,949,620.20	110,308,844.10	1979-80
17,898,346.71	37,249,569.43	107,345,955.18	1980-81
21,157,453.08	41,041,076.00	112,726,757.40	1981-82
26,197,931.67	33,540,812.60	102,477,585.90	1982-83
29,816,622.05	32,786,149.10	117,753,293.79	1983-84
31,226,619.30	38,904,438.90	154,037,835.20	1984-85
31,483,361.37	40,338,032.52	166,151,370.53	1985-86
31,668,464.82	48,505,802.28	166,816,383.64	1986-87
29,165,946.73	40,941,272.67	260,623,155.06	1987-88
31,870,387.98	37,468,768.22	262,391,848.31	1988-89

REVENUE GROWTH* FROM MAJOR TAX SOURCES

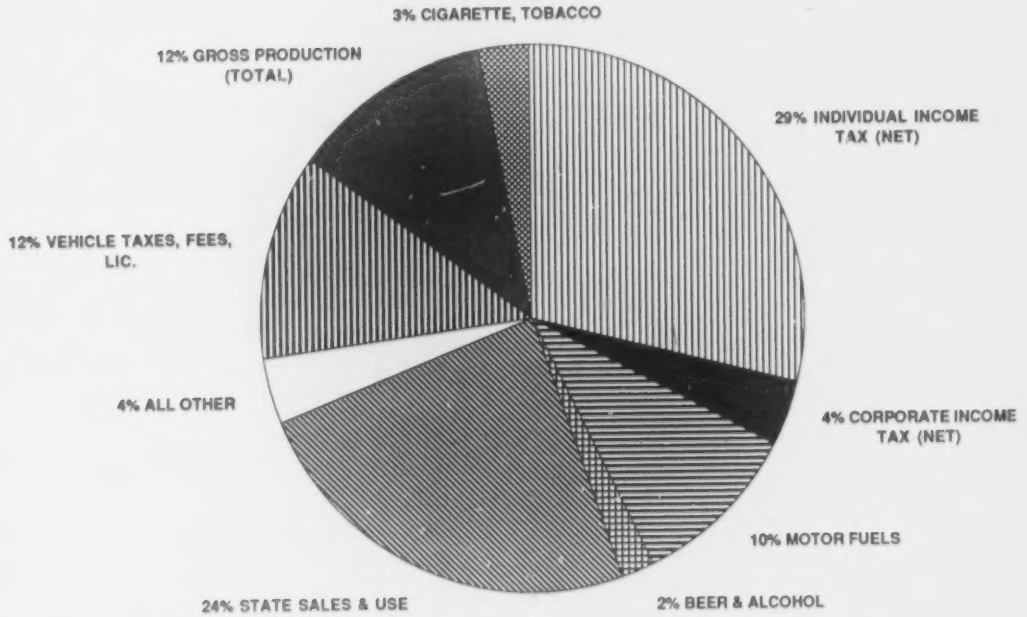
FISCAL YEAR	GROSS PRODUCTION (SEVERANCE)	INCOME TAX
1945-46	$ 10,107,081.19	$ 12,611,654.11
1946-47	11,965,026.82	14,605,943.65
1947-48	17,293,317.01	15,228,544.68
1948-49	21,444,140.61	17,089,359.56
1949-50	20,329,562.12	15,153,138.20
1950-51	24,193,359.80	17,005,552.83
1951-52	25,692,679.30	18,545,116.21
1952-53	26,984,830.23	17,907,189.79
1953-54	30,732,657.01	17,255,397.72
1954-55	28,632,631.73	19,005,657.21
1955-56	31,724,334.17	21,921,722.76
1956-57	33,605,461.50	23,020,641.55
1957-58	33,716,040.36	24,337,935.13
1958-59	33,349,638.75	26,241,299.98
1959-60	32,400,303.21	28,945,487.86
1960-61	33,374,252.78	32,559,077.83
1961-62	33,856,312.27	43,696,849.10
1962-63	34,998,939.47	47,161,430.28
1963-64	37,286,837.19	47,448,612.01
1964-65	37,794,416.27	49,690,584.68
1965-66	39,213,524.83	57,570,285.74
1966-67	44,657,184.92	61,519,173.30
1967-68	44,795,606.78	73,346,984.86
1968-69	47,085,557.28	79,802,312.86
1969-70	49,350,182.76	89,775,602.14
1970-71	50,099,009.96	92,108,613.54
1971-72	72,164,220.11	140,731,412.68
1972-73	70,326,972.18	162,241,180.41
1973-74	96,760,350.42	187,631,342.74
1974-75	128,113,440.31	247,097,455.04
1975-76	151,797,146.88	287,942,002.24
1976-77	191,440,843.49	343,731,608.05
1977-78	218,631,630.99	409,072,709.77
1978-79	244,796,192.03	498,263,613.41
1979-80	404,823,755.27	587,193,987.97
1980-81	573,143,749.27	732,491,215.68
1981-82	719,815,453.52	910,117,696.27
1982-83	757,158,759.33	937,761,228.50
1983-84	690,535,543.74	934,043,644.54
1984-85	691,895,910.31	1,016,112,851.65
1985-86	557,997,023.88	1,011,481,103.62
1986-87	362,087,526.79	984,516,119.54
1987-88	384,350,038.77	1,087,802,020.98
1988-89	367,940,574.94	1,212,735,586.14

*Based on Gross Revenues.

FROM FISCAL 1946 THROUGH FISCAL 1989

STATE SALES TAX	TOBACCO TAX & LICENSE	FISCAL YEAR
$ 23,274,658.85	$ 1,098,775.92	1945-46
28,067,038.59	1,153,627.94	1946-47
31,676,974.85	1,195,615.58	1947-48
33,487,164.74	1,210,608.66	1948-49
33,449,658.32	1,213,680.98	1949-50
37,412,278.49	1,189,568.27	1950-51
39,284,621.62	1,178,525.98	1951-52
41,503,346.83	1,159,219.86	1952-53
41,634,625.38	1,125,784.85	1953-54
44,415,570.38	1,109,453.76	1954-55
46,978,154.29	1,049,391.50	1955-56
47,393,565.39	1,007,306.46	1956-57
48,273,282.30	1,142,619.23	1957-58
52,321,440.11	1,270,957.03	1958-59
53,641,921.36	1,361,485.26	1959-60
55,131,118.72	1,416,094.33	1960-61
57,343,766.01	2,097,117.43	1961-62
60,078,109.83	2,014,208.52	1962-63
63,545,355.95	2,344,124.46	1963-64
66,181,222.48	2,365,967.58	1964-65
70,471,943.06	2,248,892.84	1965-66
72,140,366.16	2,136,550.68	1966-67
75,654,940.50	2,652,635.82	1967-68
82,802,591.21	3,117,818.54	1968-69
88,867,949.11	3,237,187.32	1969-70
95,037,837.09	3,393,670.61	1970-71
106,623,323.56	3,309,548.78	1971-72
116,494,290.64	3,380,743.79	1972-73
134,285,860.19	3,274,496.01	1973-74
149,815,232.24	3,517,468.85	1974-75
168,981,395.59	3,612,921.65	1975-76
190,864,384.72	3,730,818.92	1976-77
224,177,883.54	3,916,927.20	1977-78
257,965,707.26	4,173,111.51	1978-79
295,037,646.58	4,437,593.16	1979-80
356,759,065.80	4,052,476.40	1980-81
436,942,144.44	3,413,307.81	1981-82
381,033,622.58	3,433,998.66	1982-83
433,697,267.07	3,286,404.37	1983-84
595,528,804.28	3,141,879.57	1984-85
617,945,936.26	6,942,915.59	1985-86
582,005,604.22	7,469,990.34	1986-87
720,617,036.57	7,588,867.54	1987-88
741,154,594.19	7,775,579.86	1988-89

HOW YOU PAID IT


3% CIGARETTE, TOBACCO
12% GROSS PRODUCTION (TOTAL)
29% INDIVIDUAL INCOME TAX (NET)
12% VEHICLE TAXES, FEES, LIC.
4% ALL OTHER
4% CORPORATE INCOME TAX (NET)
10% MOTOR FUELS
24% STATE SALES & USE
2% BEER & ALCOHOL

WHAT IT PAID FOR